COMPTROLLER'S OFFICE, BANGALORE.

SUBJECT.—Instructions regarding the manner in which the reductions due to cut in salaries should be shown in the Salary and Establishment Bills, etc.

Circular No. 212—TAD.Mis., dated 13th November 1931.

To

(1) All Gazetted Officers.
(2) All Treasury Officers.
(3) All Heads of Offices and Disbursing Officers.

Attention is invited to G. O. No. Fl. 3081-140—G. F. 90-31-1, dated 2nd November 1931, published in the *Mysore Gazette*, dated 5th November 1931, directing a percentage reduction in salaries of Government Officers with effect from 1st November 1931 (*i.e.*, in respect of salaries and leave allowances accruing from and after that date). All Gazetted Officers will study this Government Order carefully and draw salary accordingly. The Treasury Officers also will study the rules and see if the amounts drawn by the Gazetted Officers are correct. No separate Pay Slip will be issued by the Audit Office in the present case as the alterations in salaries are in accordance with the General Order of Government quoted above. If any doubt is felt by the Gazetted or Treasury Officers in particular cases, they may refer the same to the Audit Office for opinion, the undisputed claim only being claimed or passed pending the receipt of instructions of the Audit Office. The salary cut will apply to acting, and charge allowances and *sub pro tem* pay, and all items included under the definition of pay excepting "Duty Allowance".

2. In the case of Non-Gazetted Officers, the drawing officers are responsible to see that correct amounts are drawn and they will also similarly get all doubts cleared by addressing the Audit Office Pending instructions from the Audit Office, it would be safer to draw the lesser undisputed amount, the difference, if any, being left to be claimed later. The Treasury Officers should see that retrenchment orders issued by the Audit Office for excess payments, if any, noticed in audit are given effect to promptly.

3. The following instructions are issued regarding the manner in which the present sanctioned rates of salaries and the reduced rates should be shown in the salary and establishment bills and other documents.

(*a*) **Salary Bills of Gazetted Officers.—**

The column "Monthly Rate" will be split up into two, to show unreduced and reduced salary making them "U. R. S." and "R. S." respectively, a portion of the blank space in the Salary Bill Form to the left of the money column being utilised for opening the additional money column. These two columns will be separately totalled so that the total sanctioned amount as per scale before and after reduction may be readily known. In the last money column "Amount", the amount claimed as per reduced rates will be shown.

(*b*) **Establishment Bills.—**

In columns 4 to 7, the unreduced pay or salary will be shown as hitherto and the total of the reduced salary (including allowances) will be shown in column 8 (Now used for noting amounts held over for future payment), the heading being changed as "Reduced salary." Amounts withheld and Fines, will be noted in Column 9 (Fines) the heading being changed as "withheld amounts and fines", fines being entered in the respective places in red ink with a distinctive mark "F" the black ink entries representing withheld amounts. There should be separate totals for "withheld amounts" and fines.

(*c*) In all financial documents appended to Establishment Bills such as Statement of Substantive changes, Absentee Statement, Increment Certificate and Last Pay Certificate, both the original (unreduced) and reduced rates of pay or salary should be shown separately. Similarly, these will be noted in the Office Baraward (Acquittance Roll) and Service Books also for future reference.

4. In the case of advances for purchase of Motor Cars and for building and purchasing houses, an officer has the option of paying at present rates or to pay instalments of reduced amounts based on his reduced salary. In some cases it may so happen that the reduced salary may be more than the salary at the time the advance was drawn and on which the present instalment is based. In such cases, the present instalment will continue unchanged. In other cases, each officer will state in the remarks column of the deduction statement attached to the bill for November 1931, whether he will continue to pay according to his unreduced salary or elects to pay on the basis of the reduced salary, *i.e.*, 25 per cent thereof in the case of House Building Advances and 1/9 of the reduced salary in the case of Motor Vehicle Advances. The election made will have to be adhered to for the future. In all cases in which the amount of repayment towards the principal is reduced, the Audit Office will intimate in due course the amount to be deducted monthly towards interest. Pending receipt of such intimation and subsequent adjustment, the amount at present being deducted towards interest will continue to be deducted.

5. In cases in which house rent is recovered as a proportion of an officer's salary, it will be calculated on the reduced salary after cut.

S. SHAMANNA,
Comptroller.